

CITY OF EAU CLAIRE

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS NONMAJOR ENTERPRISE FUNDS For the Year Ended December 31, 2005

	Parking Utility	Hobbs Ice Center	Outdoor Pool	Total Nonmajor Enterprise Funds
Operating revenues:				
Charges for services	\$ 215,356	\$ 423,376	\$ 214,616	\$ 853,348
Other	<u>-</u>	<u>25,494</u>	<u>16,749</u>	<u>42,243</u>
Total operating revenues	<u>215,356</u>	<u>448,870</u>	<u>231,365</u>	<u>895,591</u>
Operating expenses:				
Personal services	126,777	251,327	167,635	545,739
Contractual services	57,535	41,501	18,813	117,849
Supplies and materials	5,435	73,768	46,298	125,501
Utilities	40,211	134,890	40,904	216,005
Depreciation	<u>190,758</u>	<u>62,593</u>	<u>49,470</u>	<u>302,821</u>
Total operating expenses	<u>420,716</u>	<u>564,079</u>	<u>323,120</u>	<u>1,307,915</u>
Operating loss	<u>(205,360)</u>	<u>(115,209)</u>	<u>(91,755)</u>	<u>(412,324)</u>
Non-operating revenues (expenses):				
Interest expense	-	-	(18,832)	(18,832)
Amortization	<u>-</u>	<u>-</u>	<u>(1,600)</u>	<u>(1,600)</u>
Total non-operating revenue (expenses)	<u>-</u>	<u>-</u>	<u>(20,432)</u>	<u>(20,432)</u>
Loss before operating transfers	(205,360)	(115,209)	(112,187)	(432,756)
Transfers from other funds	<u>300,000</u>	<u>122,891</u>	<u>215,517</u>	<u>638,408</u>
Change in net assets	94,640	7,682	103,330	205,652
Net assets at beginning of year (as restated)	<u>3,919,819</u>	<u>1,381,606</u>	<u>734,517</u>	<u>6,035,942</u>
Net assets at end of year	<u>\$ 4,014,459</u>	<u>\$ 1,389,288</u>	<u>\$ 837,847</u>	<u>\$ 6,241,594</u>